

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
BOARD OF PATENT APPEALS AND INTERFERENCES

In re application of:  
Andreas SCHAEFER, *et al.*

Examiner: Paul Danneman

For: BALANCED BUDGET UPDATE IN  
THE PRESENCE OF RIB RULES

Art Unit: 3627

Filed: December 10, 2003

Serial No.: 10/730,948

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Signature: /John B. Gillick/  
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**APPEAL BRIEF PURSUANT TO 37 C.F.R. § 41.37**

SIR:

On August 18, 2009, Appellant submitted a Notice of Appeal from the last decision of the Examiner contained in the Final Office Action dated May 19, 2009 in the above-identified patent application.

In accordance with 37 C.F.R. § 41.37, this brief is submitted in support of the appeal of the final rejection of claims 1 to 4 and 6 to 20. For at least the reasons set forth below, the final rejection of claims 1 to 4 and 6 to 20 should be reversed.

**1. REAL PARTY IN INTEREST**

The real party in interest in the present appeal is SAP Aktiengesellschaft (SAP) of Walldorf, Germany, which is the assignee of the entire right, title and interest in the present application.

**2. RELATED APPEALS AND INTERFERENCES**

There are no other prior or pending appeals, interferences or judicial proceedings known by the undersigned, or believed by the undersigned to be known to Appellant or the

assignee, SAP, “which may be related to, directly affect or be directly affected by or have a bearing on the Board’s decision in the pending appeal.”

### **3. STATUS OF CLAIMS**

Claim 5 has been canceled.

Claims 1 to 4 and 6 to 20 stand rejected under 35 U.S.C. § 102(b) based upon alleged public use or sale of the invention with reference to the “2000 Development Requests at HERTUG (Higher Education and Research Institutions)” [*sic*] as seen at <http://web.mit.edu/her/devreq/votedevreq00.htm> (“HERUG reference”) at item 7.

Claims 1, 4, 6, 14, 17, 19, and 20 stand rejected as obvious over a PowerPoint® slide presentation regarding, Introduction to Management Accounting 12/e, Horngren/Sundem/Stratton, 2002, Prentice Hall Business Publishing (“Prentice”), in view of U.S. Patent No. 6,275,813 (“Berka”), and in further view of U.S. Patent No. 7,131,579 (“Kim”).

Claims 2, 3, 7 to 13, 15, 16, and 18 stand rejected as obvious over Prentice, in view of Berka, in view of Kim, and in further view of U.S. Patent No. 6,073,108 (“Peterson”).

Appellant appeals from the final rejection of claims 1 to 4 and 6 to 20.

A copy of the appeal claims, *i.e.*, claims 1 to 4 and 6 to 20, is attached hereto in the Claims Appendix.

### **4. STATUS OF AMENDMENTS**

In response to the Final Office Action dated May 19, 2009, Appellant submitted a Response. However, the Response did not contain any amendments.

### **5. SUMMARY OF THE CLAIMED SUBJECT MATTER**

The presently claimed subject matter of independent claim 1 relates to a budgetary management method, executed on a computer. The method includes receiving data of a new transaction that includes a revenue item. The method includes executing a Revenue Increasing Budget (“RIB”) rule to determine whether the new transaction (e.g., revenue) causes an increase to an expenditure budget. Further, if the new transaction causes an increase to the expenditure budget, the method will store the budget increase in a node of an expenditure budget data structure with an indication that the node represents an increase in the expenditure budget. Additionally, the method includes storing the budget increase in an identified node of a revenue budget data structure with an indication that the node represents

an increase in the revenue budget. Further, values in the expenditure budget data structure will balance with values in the revenue budget data structure. *Specification*, e.g., at paragraphs 9 to 11; and *Drawings*, e.g. Figs. 1 and 2.

The presently claimed subject matter of independent claim 4 relates to a reporting method for a computerized budgetary control system. The method includes storing revenue budget items in a database, each item including a marker to indicate whether the revenue budget item was generated according to a RIB rule. The method includes storing expenditure budget items in a database, so that the revenue budget items balance with the expenditure budget items. Further, responsive to a report template, the method will retrieve expenditure budget values and revenue budget values from storage, and generate a report that compares the expenditure budget values and the revenue budget values. Also, the report template indicates whether values from revenue budget items generated according to RIB rules are to be included in the report. *Specification*, e.g., at paragraphs 12 to 14; and *Drawings*, e.g. Figs. 1 and 2.

The presently claimed subject matter of independent claim 6 relates to a computerized budgetary management system. The system includes a RIB rule processing computer-system that, responsive to a revenue item, generates a budget item representing an increase to an expenditure budget. The system includes an expenditure budget database to store the budget item, and a revenue budget database to store the budget item. Also, the RIB rule processing system is configured to maintain a balance between the expenditure budget database and the revenue budget database. *Specification*, e.g., at paragraphs 12 to 14; and *Drawings*, e.g. Figs. 1 and 2.

The presently claimed subject matter of independent claim 14 relates to a computer readable medium comprising software stored thereon that, when executed, causes a processing system to execute, in response to a new transaction that includes a revenue item, a RIB rule to determine an increase to expenditure budget generated therefrom. Further, the processing system will store the budget increase in an identified node of an expenditure budget data structure, and store the budget increase in an identified node of a revenue budget data structure such that the values in the expenditure budget data structure balance with the values in the revenue budget data structure. *Specification*, e.g., at paragraphs 12 to 14; and *Drawings*, e.g. Figs. 1 and 2.

The presently claimed subject matter of independent claim 17 relates to a computer readable medium comprising software stored thereon that, when executed, causes a processing system to store revenue budget items in a database, each item including a marker

to indicate whether the revenue budget item was generated according to a RIB rule. The processing system will also store expenditure budget items in a database, so that the revenue budget items balance with the expenditure budget items. The processing system will also retrieve, in response to a report template, expenditure budget values and revenue budget values from storage. Finally, the processing system will generate a report that compares the expenditure budget values and the revenue budget values. Also, the report template indicates whether values from revenue budget items generated according to RIB rules are to be included in the report. *Specification*, e.g., at paragraphs 12 to 14; and *Drawings*, e.g. Figs. 1 and 2.

**6. GROUND OF REJECTIONS TO BE REVIEWED ON APPEAL**

A. Whether the “HERUG reference” demonstrates public use or sale of the invention under 35 U.S.C. § 102(b), with respect to the rejection of claims 1 to 4 and 6 to 20.

B. Whether claims 1, 4, 6, 14, 17, 19, and 20 are patentable over a PowerPoint® slide presentation regarding, Introduction to Management Accounting 12/e, Horngren/Sundem/Stratton, 2002, Prentice Hall Business Publishing (“Prentice”), in view of U.S. Patent No. 6,275,813 (“Berka”), and in further view of U.S. Patent No. 7,131,579 (“Kim”).

C. Whether claims 2, 3, 7 to 13, 15, 16, and 18 are patentable over Prentice, in view of Berka, in view of Kim, and in further view of U.S. Patent No. 6,073,108 (“Peterson”).

**7. ARGUMENTS**

**A. Rejection of claims 1 to 4 and 6 to 20 under 35 U.S.C. § 102(b)**

Claims 1 to 4 and 6 to 20 were rejected under 35 U.S.C. § 102(b) based upon alleged public use or sale of the invention with reference to the “2000 Development Requests at HERTUG (Higher Education and Research Institutions)” [*sic*] as seen at <http://web.mit.edu/her/devreq/votedevreq00.htm> (“HERUG reference”) at item 7. The Examiner’s rejection must be reversed because the HERUG reference fails to demonstrate that all elements of the claimed invention are present in the system described by the HERUG reference.

Claim 1 defines a solution that retains balance between expenditure databases and revenue databases in ways that were not accomplished by systems discussed in the Background of the present application. Claim 1, for example, states (emphasis added):

executing a RIB rule to determine whether the new transaction causes an increase to an expenditure budget;  
 if the new transaction causes an increase to the expenditure budget, ***storing the budget increase in a node of an expenditure budget data structure*** with an indication that the node represents an increase in the expenditure budget; and  
***storing the budget increase in an identified node of a revenue budget data structure*** with an indication that the node represents an increase in the revenue budget, ***wherein values in the expenditure budget data structure balance with values in the revenue budget data structure.***

The HERUG reference has no disclosure whatsoever corresponding to this subject matter.

Note 7 of the HERTUG reference states in relevant part:

TITLE	DESCRIPTION	BUSINESS MOTIVATION	SAP COMMENT
Improve Revenues Increasing Budget	<p>Improve RIB functionality [Transactions FMFO, F- 02, FMIC and FMIB]</p> <p>1. When RIB is set to increase budget on payment of invoice, only documents of value types 57 and 66 activate RIB, we require that this is extended to other value type 54 transactions which will never be technically paid and stay at value type 54.</p> <p>2. When RIB is set to increase budget on payment of invoice, the budget is increased in the year the invoice was posted and not the year of payment; we require that budget is increased in the year of payment.</p> <p>3. RIB thresholds, Restrict budget increases by revenues to an overall amount.</p>	<p>Currently we use RIB, it is critical to our Research area and it is activated at sales invoice. The University has made a decision to change the critical event to increase budget on payment of invoice. This will improve our cashflow and to. However the functionality is lacking.</p> <p>1. Revenue from donations via the payroll (document type SL; type 30) should increase budget. Similarly exchange rate differences and settlement discounts posted via batch journals should also increase budget (value type 54).</p> <p>2. Budget is sometimes given in a previous fiscal year. we then have to manually journalise this into the current fiscal year.</p> <p>3. Revenues are posted to many account Assignment Revenue Commitment Items in the Fund Centre / Fund combinations. As upper limits can only be set for Account Assignment Commitment Items of Financial Transaction 30 and Item Category 2 the current Revenues Increasing Budget "upper limit" functionality does not fit UCT's business requirement</p>	<p>It would make sense to unify the systems reaction to processes which do not finally lead to payments. The full scope of RIB functionality also is reconsidered with the development of the new budget execution tool.</p>

The HERUG reference merely contains a suggestion to improve RIB functionality of an SAP product. Beyond mere coincidence in terminology – both documents use the “RIB” keyword – the HERUG reference has no disclosure that is relevant to the features of claim 1 excerpted above. The HERUG reference, for example, has no disclosure of storing budget increases to a node of an expenditure budget data structure or to a node of the revenue budget data structure or that the budget increases are kept in balance. Indeed, the terms “node” and “balance” appear nowhere in the excerpt of HERUG reference, on which the Examiner’s rejection relies.

Likewise, independent claims 4, 6, 14, and 17 contain features wholly absent from the HERUG reference. For example, claim 4 recites the features where in “respons[e] to a **report template**, retrieving expenditure budget values and revenue budget values from storage, and *computer-generating a report that compares the expenditure budget values and the revenue budget values*, wherein **the report template indicates** whether values from revenue budget items generated according to RIB rules are to be included in the report.” This report template and computer generated report are also absent from the HERUG reference.

Applicants have identified these issues throughout prosecution but the Examiner ignored them all. For example, Applicants explained these issues in the responses dated August 18, 2009, February 17, 2009, September 2, 2008, July 2, 2008, and January 18, 2008. The Examiner utterly failed to explain where this subject matter can be found in the HERUG reference, despite a clear duty to do so. *See* M.P.E.P. § 707.07(f)(requirement to answer all material traversed); *See also, e.g.*, Office Action of May 19, 2009 at para. 4 (example response wholly lacking explanation of the HERUG reference to specific claim features).

The HERUG reference has no disclosure that corresponds to the subject matter recited in claim 1. It has no discussion that supports even an inference that the subject matter of claim 1 has been in public use. The HERUG reference merely has a keyword – RIB. This is an insufficient basis on which to hold that the subject matter of the pending claims has been in public use prior to Applicants’ filing. Accordingly, this Board should reverse the outstanding rejections based on the HERUG reference.

#### **B. Rejection of Claims 1, 4, 6, 14, 17, 19, and 20 under 35 U.S.C. § 103(a):**

Claims 1, 4, 6, 14, 17, 19, and 20 are patentable over a PowerPoint® slide presentation regarding, Introduction to Management Accounting 12/e, Horngren/Sundem/Stratton, 2002, Prentice Hall Business Publishing (“Prentice”), in view of U.S. Patent No. 6,275,813 (“Berka”), and in further view of U.S. Patent No. 7,131,579 (“Kim”).

##### **Claim 1:**

Prentice is cited for the general and known accounting principles regarding flexible budgets. Berka is cited against the specific features of the present claims, in view of Kim, which is cited only for a journaling of financial transactions. Specifically, Berka is cited as disclosing, “a computerized system of double-entry financial accounting and, in particular, to a method of entering data from financial transactions . . . according to known accounting theory of debit and credit.” Berka at col. 1, lines 11 to 26. However, the “known accounting

theory of debit and credit” is not applicable to the features of claim 1. As Berka explains, “any financial transaction can be defined by a single posting record that includes, apart from its reference number, date, currency and monetary amount, a category directional code consisting of a destination category and a source category.” Berka at col. 1, lines 50 to 54 (emphasis added).

To this, the Office states that “one of ordinary skill in the accounting arts knows that any revenue recognized by an organization **must be balanced in some manner when posted**. RIB as defined by the applicant is revenue which results in the increase in the budget of an organization, the amount that a budget is increased may be organization specific; however as with all accounting entries they must be balanced.” Final Office Action at ¶ 6. The Office appears to be asserting the Berka reference against some abstract characterization of what the SAP budgeting system, as a whole, may or must include. However, the specific features of claim 1, including storing the increase in two budget structures, and storing an indication with the increase, are simply not disclosed by any of the prior art references. Further, this dual storing is inapposite to adding to one entity and subtracting from another entity, as required by credit/debit procedures, and is further inapposite to a single database entry, as disclosed in Berka. Berka may disclose some accounting methods, but does not disclose the specific features of: “if the new transaction causes an increase to the expenditure budget, storing the budget increase in a node of an expenditure budget data structure *with an indication that the node represents an increase in the expenditure budget*; **and** storing the budget increase *in an identified node of a revenue budget*.”

None of the cited art discloses “a revenue budget database.” Prior art may include a revenue posting database, e.g., a database to record actual revenues in their incoming form. However, this is very different from “a revenue budget database.” As explained in the present specification, “[r]evenue budgets typically **forecast** revenues that the organization *expects to earn over a predetermined fiscal period*.” Specification at paragraph 3 (emphasis added). A revenue budget, as distinct from a revenue posting database, is not found in any of the cited prior art references – including the HERUG reference. Known accounting methods may include a revenue posting database (e.g., a ledger of actual incoming transactions), and may even disclose balancing these actual transactions within an ongoing accounting of transactions. However, this is very different from the claimed invention, which requires a revenue budget database (e.g., a revenue forecast “the organization expects to earn over a predetermined fiscal period”), and balancing that forecast with an expenditure budget. The

claimed double entry system to maintain balance between a revenue forecast and an expenditure budget is not disclosed in any of the prior art references.

For at least these reasons, Applicants respectfully request the rejection be reversed.

**Claim 4:**

Claim 4 is allowable, at least because Berka does not disclose “**storing revenue budget items in a database**, *each item including a marker to indicate whether the revenue budget item was generated according to a RIB rule*; [and] **storing expenditure budget items in a database**, so that the revenue budget items balance with the expenditure budget items.”

Berka, as discussed above with respect to claim 1, simply does not disclose anything related to storing a budget item in both a revenue database and an expenditure database. Berka also does not disclose storing a marker that indicates whether an entry was the result of a RIB rule. The credit/debit accounting of Berka “records actual transactions as transfers of money between two” accounts. Berka at Abstract. A revenue budget is not an account, an expense budget is not an account, and a RIB rule does not transfer money between accounts.

Since none of the cited prior art discloses a revenue budget, let alone a dual entry of RIB increases to a revenue budget and expenditure budget, Applicants respectfully request the rejection of claim 4 be reversed.

**Claim 6:**

Claim 6 is allowable, at least because Berka does not disclose “a RIB rule processing computer-system that, responsive to a revenue item, generates a budget item representing an **increase to an expenditure budget**, an expenditure budget database to store the budget item, and **a revenue budget database to store the budget item**, wherein the RIB rule processing system is configured to maintain a balance between the expenditure budget database and the revenue budget database.” Berka, as discussed above with respect to claim 1, simply does not disclose anything related to storing a budget item in both a revenue database and an expenditure database. The credit/debit accounting of Berka “records actual transactions as transfers of money between two” accounts. Berka at Abstract. A revenue budget is not an account, an expense budget is not an account, and a RIB rule does not transfer money between accounts.

Since none of the cited prior art discloses a revenue budget, let alone a dual entry of RIB increases to a revenue budget and expenditure budget, Applicants respectfully request the rejection of claim 6 be reversed.



**Claim 14:**

Claim 14 is allowable, at least because Berka does not disclose “execut[ing], in response to a new transaction that includes a revenue item, a RIB rule to determine an increase to expenditure budget generated therefrom, **store** the budget increase in an *identified node* of an **expenditure budget data structure**, **and** **store** the budget increase in an *identified node* of a **revenue budget data structure** such that the values in the expenditure budget data structure balance with the values in the revenue budget data structure.” Berka, as discussed above with respect to claim 1, simply does not disclose anything related to storing a budget item in both a revenue database and an expenditure database. The credit/debit accounting of Berka “records actual transactions as transfers of money between two” accounts. Berka at Abstract. A revenue budget is not an account, an expense budget is not an account, and a RIB rule does not transfer money between accounts.

Since none of the cited prior art discloses a revenue budget, let alone a dual entry of RIB increases to a revenue budget and expenditure budget, Applicants respectfully request the rejection of claim 14 be reversed.

**Claim 17, 19, and 20:**

Claim 17 is allowable, at least because Berka does not disclose “storing **revenue budget items** in a database, each item *including a marker to indicate whether the revenue budget item was generated according to a RIB rule*; [**and**] storing **expenditure budget items** in a database, so that the revenue budget items balance with the expenditure budget items.” Berka, as discussed above with respect to claim 1, simply does not disclose anything related to storing a budget item in both a revenue database and an expenditure database. The credit/debit accounting of Berka “records actual transactions as transfers of money between two” accounts. Berka at Abstract. A revenue budget is not an account, an expense budget is not an account, and a RIB rule does not transfer money between accounts.

Since none of the cited prior art discloses a revenue budget, let alone a dual entry of RIB increases to a revenue budget and expenditure budget, Applicants respectfully request the rejection of claim 17 be reversed. Claims 19 and 20 depend from claim 17 and should be allowed for at least the same reasons.

**C. Rejection of claims 2, 3, 7 to 13, 15, 16, and 18 under 35 U.S.C. § 103(a):**

Claims 2, 3, 7 to 13, 15, 16, and 18 are patentable over Prentice, in view of Berka, in view of Kim, and in further view of U.S. Patent No. 6,073,108 (“Peterson”).

Claims 2, 3, 7 to 13, 15, 16, and 18 to 20, all depend from one of claims 1, 4, 6, 14, and 17. Since Peterson does not cure, nor was it asserted as curing, the deficiencies discussed above with respect to Prentice, Berka, and Kim, claims 2, 3, 7 to 13, 15, 16, and 18 should be allowed for at least the same reasons as discussed above with regard to the respective independent claims. Therefore, Applicants respectfully request the rejections be reversed.

**8. CLAIMS APPENDIX**

A “Claims Appendix” is attached hereto and appears on the page labeled “Claims Appendix.”

**9. EVIDENCE APPENDIX**

No evidence has been submitted pursuant to 37 C.F.R. §§ 1.130, 1.131 or 1.132. No other evidence has been entered by the Examiner or relied upon by Appellant in the appeal. An “Evidence Appendix” is nevertheless attached hereto.

**10. RELATED PROCEEDINGS APPENDIX**

As indicated above in Section 2, above, “[t]here are no other prior or pending appeals, interferences or judicial proceedings known by the undersigned, or believed by the undersigned to be known to Appellant or the assignee, SAP, ‘which may be related to, directly affect or be directly affected by or have a bearing on the Board’s decision in the pending appeal.’” As such, there are no “decisions rendered by a court or the Board in any proceeding identified pursuant to [37 C.F.R. § 41.37(c)(1)(ii)]” to be submitted. A “Related Proceedings Appendix” is nevertheless attached hereto.

**11. CONCLUSION**

For at least the reasons indicated above, Appellant respectfully submits that the art of record does not disclose or suggest the subject matter as recited in the claims of the above-identified application. Accordingly, it is respectfully submitted that the subject matter recited in the claims of the present application is new, non-obvious and useful.

In view of all of the foregoing, reversal of all of the rejections set forth in the Final Office Action is therefore respectfully requested.

The Commissioner is authorized to charge Deposit Account 11-0600 for any fees deemed necessary for this filing.

Respectfully submitted,  
KENYON & KENYON LLP

Dated: October 15, 2009

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## **CLAIMS APPENDIX**

1. A budgetary management method, executed on a computer, comprising:
  - receiving data of a new transaction that includes a revenue item;
  - executing a RIB rule to determine whether the new transaction causes an increase to an expenditure budget;
  - if the new transaction causes an increase to the expenditure budget, storing the budget increase in a node of an expenditure budget data structure with an indication that the node represents an increase in the expenditure budget; and
  - storing the budget increase in an identified node of a revenue budget data structure with an indication that the node represents an increase in the revenue budget, wherein values in the expenditure budget data structure balance with values in the revenue budget data structure.
2. The budgetary management method of claim 1, wherein revenue budget increases are stored with a marking that they are to be excluded from RIB calculations for expenditure budget items.
3. The budgetary management method of claim 1, further comprising comparing the expenditure budget data structure and the revenue budget data structure to determine if values therein are in balance.
4. A reporting method for a computerized budgetary control system, comprising:
  - storing revenue budget items in a database, each item including a marker to indicate whether the revenue budget item was generated according to a RIB rule;
  - storing expenditure budget items in a database, so that the revenue budget items balance with the expenditure budget items;
  - responsive to a report template, retrieving expenditure budget values and revenue budget values from storage, and
  - computer-generating a report that compares the expenditure budget values and the revenue budget values,
  - wherein the report template indicates whether values from revenue budget items generated according to RIB rules are to be included in the report.
5. (Canceled).

6. A computerized budgetary management system, comprising:  
a RIB rule processing computer-system that, responsive to a revenue item, generates a budget item representing an increase to an expenditure budget,  
an expenditure budget database to store the budget item, and  
a revenue budget database to store the budget item,  
wherein the RIB rule processing system is configured to maintain a balance between the expenditure budget database and the revenue budget database.
7. The budgetary management system of claim 6, wherein the expenditure budget database stores the budget item in a location identified by a RIB rule.
8. The budgetary management system of claim 6, wherein the revenue budget database stores the budget item in a location identified by a RIB rule.
9. The budgetary management system of claim 6, wherein the revenue budget database comprises at least two components: a first component to store planned revenue budget values and a second component to store budget increases generated from RIB rules.
10. The budgetary management system of claim 6 further comprising a report manager, responsive to a report definition, to generate a report from identified revenue budget items in the revenue budget database.
11. The budgetary management system of claim 10, wherein the report definition indicates that only planned revenue budget values are to be included in a report.
12. The budgetary management system of claim 10, wherein the report definition indicates that only RIB budget increases are to be included in a report.
13. The budgetary management system of claim 10, wherein the report definition indicates that planned revenue budget values and RIB budget increases are to be included in a report.
14. A computer readable medium comprising software stored thereon that, when executed, causes a processing system to:  
execute, in response to a new transaction that includes a revenue item, a RIB rule to determine an increase to expenditure budget generated therefrom,

store the budget increase in an identified node of an expenditure budget data structure,  
and

store the budget increase in an identified node of a revenue budget data structure such that the values in the expenditure budget data structure balance with the values in the revenue budget data structure.

15. The computer readable medium of claim 14, wherein revenue budget increases are stored with a marking that they are to be excluded from RIB calculations for expenditure budget items.

16. The computer readable medium of claim 14, further comprising comparing the expenditure budget data structure and the revenue budget data structure to determine if values therein are in balance.

17. A computer readable medium comprising software stored thereon that, when executed, causes a processing system to:

storing revenue budget items in a database, each item including a marker to indicate whether the revenue budget item was generated according to a RIB rule;

storing expenditure budget items in a database, so that the revenue budget items balance with the expenditure budget items;

retrieving, in response to a report template, expenditure budget values and revenue budget values from storage, and

generating a report that compares the expenditure budget values and the revenue budget values,

wherein the report template indicates whether values from revenue budget items generated according to RIB rules are to be included in the report.

18. The computer readable medium of claim 17, wherein the software further causes the processing system to store revenue budget items in a database, each item including a marker to indicate whether the revenue budget item was generated according to a RIB rule.

19. The computer readable medium of claim 17, further comprising software thereon that, when executed, causes the processing system to:

compare the expenditure budget values and the revenue budget values to determine if values therein are in balance.

20. The computer readable medium of claim 14, further comprising software thereon that, when executed, causes the processing system to:

compare the expenditure budget data structure and the revenue budget data structure to determine if values therein are in balance.

### **EVIDENCE APPENDIX**

No evidence has been submitted pursuant to 37 C.F.R. §§1.130, 1.131, or 1.132. No other evidence has been entered by the Examiner or relied upon by Appellant in the appeal.



### **RELATED PROCEEDINGS APPENDIX**

As indicated above in Section 2 of this Appeal Brief, “[t]here are no other prior or pending appeals, interferences or judicial proceedings known by the undersigned, or believed by the undersigned to be known to Appellant or the assignee, SAP, ‘which may be related to, directly affect or be directly affected by or have a bearing on the Board’s decision in the pending appeal.’” As such, there no “decisions rendered by a court or the Board in any proceeding identified pursuant to [37 C.F.R. § 41.37(c)(1)(ii)]” to be submitted.